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U.S. Application No.: 10/642,493

Docket No.: K-2073CIP

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Yoshihiro KATSUMATA

U.S. Application No.: 10/642,493

Filed: August 18, 2003

For: Flexible Polyurethane Foam

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: Confirmation No.: 1858
:
:
: Group Art Unit: 1711
:
: Examiner: J.M. Cooney

February 21, 2006

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Further to RCE, please amend the above-identified application
as follows.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.